

CITY OF BERKELEY

REVIEW OF BERKELEY MARINA OPERATIONS DECEMBER 1991

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TABLE OF CONTENTS

INTRODUCTION	1
PURPOSES, SCOPE, AND METHODOLOGY	1
BACKGROUND FOR BERKELEY MARINA	2
ALLEGATIONS	3
BACKGROUND	3
LOW OCCUPANCY	3
UNDERBILLING	3
POSSESSORY INTEREST TAX	5
UNAUTHORIZED LIVE-ABOARDS	6
WITHHOLDING OF RATE STUDIES FROM COMMISSION/COUNCIL	7
MARINA BERTHERS QUESTIONNAIRE	9
FY1982/83 AUDIT RECOMMENDATIONS NOT IMPLEMENTED	10
No Written Procedures For Writing Off Bad Debts	10
Marina Handbook For Berth Renters	10
Berth Rate Changes	11
Aging Of Accounts Receivable	11
Half Rate Berthing	11
Dry Dock Vacancies	11
Maintenance Mechanics Attendance Records	12
Work Objectives, Programs, and Performance Standards For Gardeners	12
Work Orders	12
CURRENT YEAR REVIEW FINDINGS AND RECOMMENDATIONS	13
MARINA OPERATIONS	13
MARINA OCCUPANCY	13
MONITORING BERTH OCCUPANCY	14
LIVE-ABOARDS	15
EXPIRATION OF BCDC PERMIT	16
CLEANING MARINA SHOWERS	16
PREVENTATIVE MAINTENANCE SCHEDULE	17
MARINA HANDBOOK FOR BERTH RENTERS	17
LONG TERM TEMPORARY BERTHING	17
BOATER REGISTRATION REQUIREMENT	19
WRITTEN PROCEDURES FOR TEMPORARY BERTHERS	19
FINANCIAL REQUIREMENTS TO RENT A BERTH	20
LIABILITY INSURANCE FOR BERTHERS	20
INVENTORY OF RENTABLE SPACE	20
DRY DOCK VACANCIES	21
BERTHS MISSING THEIR ADDRESS	22
DOCK K-900	22
MARINA ADMINISTRATIVE PROCEDURES MANUAL	23
ATTENDANCE RECORDS/TIMESHEETS	24
MARINA RECEIPTS - LACK OF AUDIT TRAIL	25
LATE DEPOSITS OF CASH RECEIPTS	25
INACCURATE COMPLETION OF TREASURY DEPOSITS	25
SEGREGATION OF DUTIES	26
ACCOUNTING FOR BERTH DEPOSITS	26
DAILY CASH RECONCILIATION	27
DELINQUENT MARINA BERTH ACCOUNTS / COLLECTIONS	27

TEMPORARY AND VISITOR BERTH	27
BERTH DEPOSIT REQUIREMENTS	28
COLLECTION ACTIVITIES	29
COLLECTIONS FOR PERMANENT ACCOUNTS	29
CHAINING OF BOATS	30
LIEN SALES	31
MARINA BILLING	32
BILLING SOFTWARE	32
BILLING TRANSMITTAL PROBLEMS	33
ADDRESS CHANGES	34
DIFFICULTY WITH REPORT USE	34
METHOD OF BILLING	34
REVENUE	35
RECONCILIATION	35
TIMELY AND PROPER TRANSMITTAL COMPLETION	36
HALF RATE BERTH CHARGES	37
LICENSE AND COLLECTION SUPPORT	37
FIELD COLLECTION PERFORMANCE	37
COLLECTION PROCEDURES AND RECORD ORGANIZATION	38
ONE THIRD OF ACCOUNTS ARE DELINQUENT	39
IMPROPER APPLICATION OF PENALTIES	40
RECONCILIATION OF MARINA REPORTS	40
MAINTAINING THE ACCOUNTS RECEIVABLE REPORT	41
AUDIT TRAIL FOR MARINA CASH RECEIPTS	41
MISSING BILLING RECEIPTS	42
OPERATIONS MANUAL IN LICENSE AND COLLECTIONS	42
ACKNOWLEDGEMENT	43

INTRODUCTION

At the request of the Assistant City Manager for Public Works, the City Auditor's Office has performed a review of selected areas of Berkeley Marina operations.

Audit scope was established by the City Auditor after considering input from the City Manager, Assistant City Manager of Public Works and Auditor's Office audit staff. The review was requested as a result of allegations that the Marina was not being operated properly. These allegations were made by a Marina employee at the June 11, 1991 City Council Meeting.

PURPOSES, SCOPE, AND METHODOLOGY

The purpose of this review was to:

- Examine allegation issues
- Determine status of recommendations made by the City Auditor's Office in a FY 1982/83 operational review of the Berkeley Marina.
- Compare the level of berther satisfaction with the Berkeley Marina in 1985 vs 1991.
- Determine whether marina revenues are correctly deposited and accounted.
- Compare budgeted, potential and actual berth occupancy and revenues for the Berkeley Marina. Compare Berkeley Marina occupancy with neighboring marinas.
- Determine whether berth rates charged are accurate.
- Determine if berth inventory records are complete.
- Determine whether actual berth occupancy is reconciled with inventory and billing records.
- Evaluate controls which ensure berth rates, berth rate changes and downward adjustments to berther's receivable balances are appropriate and provide an audit trail.
- Examine collection and accounting for berth rental deposits.
- Evaluate selected internal controls
- Evaluate collection process.

THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES

REPORT OF THE
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- Review County 91/92 Possessory Interest Tax bills backup documentation.
- Examine live-aboard issues

Marina operations were evaluated for efficiency and compliance with established procedures through review, analysis, and/or testing of various records, reports, and source documentation, as well as through observation and discussion. Information obtained through surveys and contact with other marinas was also used to evaluate Berkeley's marina operations.

To complete this review, significant reliance was placed on Marina and License and Collection (L&C) staff to provide documentation and explain operations to the auditor. In most instances, only a general understanding of operations necessary to complete the review was obtained. Our report is qualified to the extent greater technical background and less reliance on information provided by the auditee may have resulted in additional findings or recommendations.

Factual matters were discussed with the auditees to confirm that understanding of operations were accurate and recommendations were sound. The report is qualified to the extent the Marina Supervisor and the auditor frequently did not concur on the significance of audit findings or soundness of audit recommendations.

A review is substantially less in scope than an audit and consists primarily of inquiries of departmental personnel and various analytical procedures.

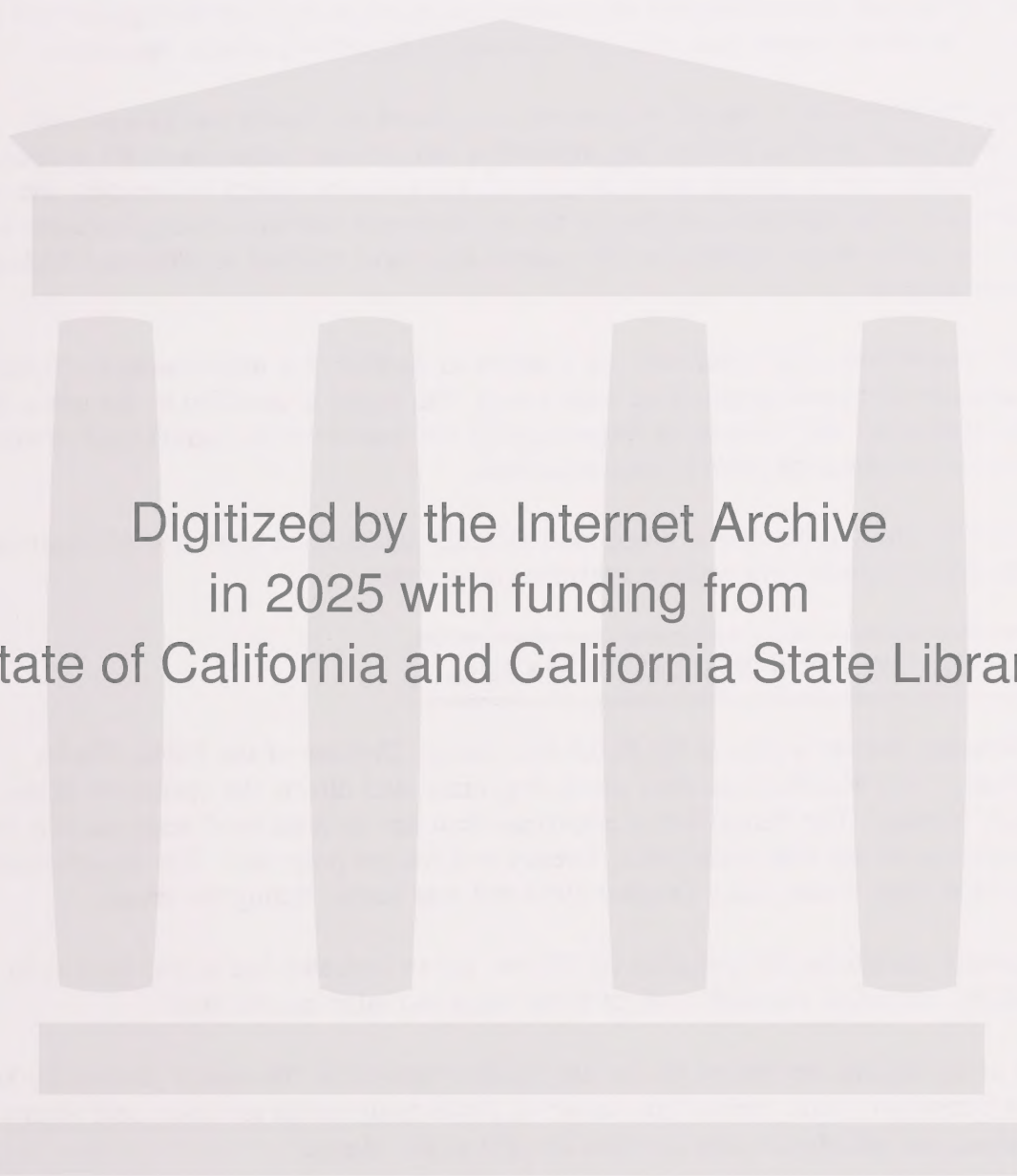
BACKGROUND FOR BERKELEY MARINA

The Berkeley Marina is part of the Parks and Marina Division of the Public Works Department. The Marina Supervisor plans, organizes, and directs the operations of the Berkeley Marina. The Parks/Marina Superintendent has division level responsibility for the administration of the City-wide parks, forestry and marina programs. The Superintendent position has been vacant since October 1990 and was vacant during the review.

The general guidelines for operating the Marina are in Berkeley Municipal Code 6.20. City Council by resolution establishes berth rental rates and other marina fees.

Berths at the Marina are rented by the day (visitor berths), by the month (temporary berthers) or on a permanent basis (permanent berthers). Berth applications are taken and approved at the marina, and all Marina fees can also be paid at the Marina.

The Finance Department and Information Systems are involved with billing and collections for permanent accounts and with the preparation of financial reports.



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The Marina budget and staffing for FY 91/92 is as follows:

	Budget	Full Time Equivalent Staffing
Marina Maintenance	\$508,740	5.80
Marina Operations	<u>\$1,772,902</u>	<u>16.20</u>
	\$2,281,642	22.00
	=====	=====

I. ALLEGATIONS

BACKGROUND

At the June 11, 1991 City Council meeting, a Marina employee made a number of allegations about Marina operations. During the audit several of the areas mentioned were reviewed.

Allegation

LOW OCCUPANCY

An allegation was made that since 1987 or 1988 there have not been 850 boats in the Marina.

Finding

Marina inventory and billing records show there were 897 boats berthed in the Marina (renting on a temporary or permanent basis) during June 1991. Of these, 856 berths were rented on a permanent basis. The allegation appears unfounded.

Recommendation

None.

Allegation

UNDERBILLING

It was alleged that berthers were being underbilled by an average of about a foot per boat. An allegation was also made there were boats being billed for one to twenty-two feet less than the length of the boat or berth.

Background

Berkeley Municipal Code 6.20.160(J) states a boat's length including extensions (bowsprits, rudder boom, outboard motor) may not exceed the length of its berth by more than two feet.

Finding

Neither the BMC nor Resolution 55,451 which establishes berth rates define how to compute the monthly berth fee. It is unclear whether the per foot billing rates authorized in Resolution 55,451 are to be applied to the length of the 1) boat excluding extensions 2) boat including extensions 3) berth being rented.

It is the practice of the Berkeley Marina to charge a monthly berth fee by multiplying the greater of the boat (generally excluding extensions) or berth length by a per foot charge established by council (Resolution 55,451). However, this practice contradicts instructions on the Marina Slip Application completed by all permanent berthers which shows boat length for purposes of developing monthly berth fees is to include the length of the boat including extensions. This information is also posted at the Marina Office front counter. We observed marina staff do not measure each boat to determine its actual length, and use the DMV registration, slip application or berth permit to obtain boat length information. These documents generally provide boat length excluding extensions. We also found that when the Public Works Department measured all the boats in the Marina in July 1991, their measurements excluded boat extensions.

It appears the Marina is incorrectly billing berthers based on the length of a boat without extensions. Of the thirteen boats measured by the auditor, four (31%) were one foot longer than the total length used for billing purposes. Assuming 850 berths are rented, and 31% are underbilled by one foot at \$4.50/ft., the City would have an estimated annual loss of revenue of \$14,229 compared to potential annual berth revenues of \$1,725,480. With the current practice which uses the greater of boat or berth length to calculate berth fees, revenues are only lost when the boat length with extensions is longer than the berth. The Municipal Code states a boat with extensions may not exceed berth by more than two feet.

With the exception of the Marina calculating monthly berth rent fees using boat length excluding extensions, no other significant audit exceptions were noted.

Recommendation

The Berkeley Municipal Code should be amended to state berth fees are to be charged based on the length of the boat or the length of the berth, whichever is greater. It should also clearly define boat length, and if it includes boat extensions, these should be specifically defined. If actual boat length with extensions is to be used to calculate monthly berth fees, written policies at the marina requiring each boat be measured, and how it should be measured, should be developed. The cost to measure each boat and the relatively low potential increase in revenues should be considered prior to establishing policy.

Additionally, if monthly berth fees are to be based on a boat's total length including extensions, the boats currently in the marina should be measured, and monthly rates adjusted accordingly. As stated above, the boat measurements of all the boats in the Marina taken by the Public Works Department in July 1991 do not identify each boat's length with extensions, and boats would have to be remeasured.

Allegation

POSSESSORY INTEREST TAX

It was alleged that the Marina was underreflecting berth rates and keeping improper records with respect to the Possessory Interest Tax.

Background

Possessory Interest Tax is calculated and billed by the County based on tenant's monthly berth rent. Boats considered transient are not billed. A written request for the following information to calculate and bill this tax is sent to the Marina:

- 1) Name of tenant
- 2) Tenant's mailing address
- 3) Tenant's assigned berth
- 4) Tenant's monthly berth rent
- 5) Boat number and name
- 6) Date berth rental commenced
- 7) Identify transient boats

The County requests the above information be sorted in alphabetical order by each berther's last name. Each year a representative of the County Assessor's Office walks through the Berkeley Marina and reconciles the inventory list provided by the marina to actual inventory.

We were told by the county and the Marina Supervisor that the city receives a portion of the Possessory Interest Tax Revenue.

Finding

Review of documentation and discussion with staff at the Berkeley Marina and at the Alameda County Assessor's Office support the following:

- 1) Berkeley Marina did not provide a list of all boats and berthers. Temporary berthers (many have been at Berkeley for years) and visitor berthers were excluded. A list of temporary berthers was prepared by the county using Marina records to obtain boat owner information. This is significant because there were about 50 temporary berthers identified by the County during their canvas of the marina.
- 2) Berther information was not always in alphabetical order as requested by the County.
- 3) The information provided to the County on the marina inventory report was compared to the March 1991 Billing Report on a sample basis. Both reports identified the same berths were occupied by the same tenants, however, the boat registration information was different in several instances.

There was insufficient documentation at the Marina and County to resolve the following concerns:

- 1) County records indicate the Berkeley Marina was provided a list of about 66 boats which they could find no record of at the Berkeley Marina during their canvas. The Marina Supervisor and Marina Secretary stated all available documentation was provided to the County, and the County agreed to research those boats which Berkeley Marina did not have documentation for through DMV.
- 2) Berth rates for Berkeley berthers was not included in the documentation at the County. The County has provided a written statement that they used prior year 1990 berth rates, which are 5% lower than 1991 rates, to prepare the Possessory Interest Tax bills for 1991. The Marina Supervisor provided indirect documentation which appears to support current billing information was provided. If current berth rate information was not provided to the County, it is a concern that there is no documentation that they tried to obtain this information.

Recommendation

The Berkeley Marina staff should prepare a complete list of all boats in the marina with all the documentation the county requires. When the County does its marina walk-through, there should be few, if any, exceptions.

To provide an audit trail, a descriptive list of all documents and records provided to the County should be signed by the County representative and maintained on record by the Marina for three years. If a special report is prepared, a copy should be retained.

A determination should be made whether it would be cost effective to confirm whether old rates were improperly used by the County to bill the 1991 Possessory Interest Tax. Documentation reviewed by the auditor suggests the result may be immaterial.

Like information on the billing and inventory reports should agree before being provided to the County.

Allegation

UNAUTHORIZED LIVE-ABOARDS

An allegation was made that marina staff was aware of 120 - 140 unauthorized live-aboards living at the Marina and had done nothing about it. The following statements were made to support that this condition exists:

- A) There are 120 - 140 unauthorized live-aboards. This condition is documented in the marina logs since 1987.
- B) The definition of a live-aboard is using the boat address for registering to vote.

Finding

The Marina logs and schedules covering the period 10/1/90 - 6/1/91 were reviewed and do not support the allegation of significant number of unauthorized live-aboards.

Additionally, the definition of a live-aboard used by the Marina employee does not correspond to the definition in the Berkeley Municipal Code 6.20.190.

Recommendation

None

Allegation

WITHHOLDING OF RATE STUDIES FROM COMMISSION/COUNCIL

It was alleged that the Waterfront Commission and City Council were not shown copies of a Grand Harbor's rates study or Tidy Points rates study. Without these studies it was alleged that it was not possible for the Commission or Council to make an informed decision about rate increases approved in 1990 and 1987. Further, it was claimed that Marina rates since 1987 were not competitive.

Finding

The Grand Marina Harbor Master was contacted and advised that they do not prepare a rate study. They use the Coyote Point rate survey prepared by the Coyote Point Marina. This survey was provided to the Waterfront Commission. Grand Harbor does prepare a marina occupancy study.

Recommendation

None.

Background

The Waterfront Commission is advisory to the City Council regarding marina matters. The City Council establishes marina rates and fees in accordance with Municipal Code 6.20,040(A)

Finding

According to the Commission Secretary and the 4-18-90 Commission minutes the proposed 1990 berth rate increase was brought before the Waterfront Commission at the 4-18-90 meeting. The Waterfront Commission was provided the following information at this meeting:

- Schedule of proposed and current berth rates

- Total revenues and expenditures for FY 86/87-88/89.
- Coyote Point Marina Berth Rates study dated March 1990.

The following are concerns about the process:

- 1) The proposed berth rate increase was first brought before the Commission at the 4-18-90 meeting. The Commission was told that berth rate increases would have to be approved at the 4-18-90 meeting, or by the end of April. This did not provide the Commission time to request additional information they wanted to evaluate the proposed increases.
- 2) The Coyote Point Rate Survey arrived at average berthing fees for each marina using a simple arithmetic average. This may not provide an accurate average because the number of berths at each rate varies at each marina. A weighted average is more accurate. The method used to calculate the rates was not disclosed to the Waterfront Commission.
- 3) The Waterfront Commission was provided with inadequate financial and analytic information to support an increase in berth fees claimed to be necessary to maintain the Marina. Total revenue, expenditures and surplus revenue figures for FY 86/87 through 88/89 were identified. Surplus revenues for these years were \$253,964, \$525,780 and \$402,215 respectively. The Commission was told these monies were needed for future repairs and dredging. However, factual data such as projected costs, or a budget were not provided. Additionally, the Commission was not made aware of a two million dollar fund balance available as of June 30, 1989 or its intended use.

Additionally, in 1985, the city received a \$2,000,000 Marina rehabilitation loan from the State Department of Boats and Waterways. The loan requires the annual adjustment of the berthing rates so that they will be minimally equivalent to the percentage change, over the proceeding year, in the Consumer Price Index. No documentation was observed the Commission was informed about this requirement and whether the proposed rates complied with the contract.

In summary, it is our opinion the Waterfront Commission was not provided adequate time or information to make a prudent decision regarding the proposed Berkeley Marina berth rate increases. This is significant because the City Council appears to rely on the Waterfront Commission's approval or disapproval when approving marina berth rates.

Recommendation

It is in the City's best interest to implement procedures which will insure the Waterfront Commission is provided adequate time and information to make well informed decisions.

II. MARINA BERTHERS QUESTIONNAIRE

In July, 1991 the City Auditor's Office mailed a questionnaire to approximately 900 berthers at the Marina as part of the audit. This questionnaire was identical to the one administered in 1986 by the Berkeley Marina Neighborhood Association except for the addition of two open ended questions. In 1991 approximately 400 surveys were returned compared to 221 in 1986.

The questionnaire was designed to determine the level of satisfaction with various aspects of Marina operations. Survey results provide useful information for management, the Waterfront Commission, Council and other interested parties.

Both years' response results are presented below. (Rating system for level of satisfaction was 1 to 5 with 1=low, 5=high). For berth rates a scale of 1 to 4 was used. The accuracy of the 1986 survey summary could not be verified. A schedule of responses for each dock is provided as attachment A-1.

LEVEL OF SATISFACTION WITH MARINA

<u>CATEGORY</u>	<u>1986 Rating</u>	<u>1991 Rating</u>	<u>Variance</u>
Security	3.12	3.05	(0.07)
Bathroom Facilities	3.41	2.82	(0.59)
Bathroom Maintenance	3.25	2.77	(0.48)
Dockside	3.45	3.35	(0.10)
Parking Lot	2.89	3.11	0.22
Office Staff	3.68	3.81	0.13
Patrol Staff	3.48	3.62	0.14
Berth Rates	3.08	2.63	(0.45)

Several categories of responses show a significant decrease in user satisfaction. No category showed a significant increase in satisfaction which is a concern. Additionally, several categories of responses received a relatively low rating. In 1991, 55% of 382 respondents indicated berth rates were too high.

Two questions were open ended questions asked only in the 1991 survey. They requested

berthers to indicate what facilities or amenities they would like to see at the Marina and what problems needed resolution.

Reopening of the fuel dock received the highest number of responses in the improvement category. Restroom and security improvements were cited in responses to both questions.

The Marina fuel dock experienced a major fuel leak in 1988 and was closed. The fuel dock is operated by a lessee. According to the Marina Supervisor, all the necessary permits to proceed to establish a fueling service have been obtained and lessee could begin construction.

Concerns about the maintenance of the showers and bathrooms is addressed as an audit finding.

Attachment A-2 also provides a list of the most common responses to both open ended questions.

III. FY1982/83 AUDIT RECOMMENDATIONS NOT IMPLEMENTED

A prior review of Berkeley Marina operations during FY 1982/83 was conducted by the City Auditor's Office. The report contains twenty recommendations. During the current audit a determination was made whether recommendations were implemented.

Audit findings and recommendations which are still applicable and which have not been implemented are identified below.

Prior Finding and Recommendation

No Written Procedures For Writing Off Bad Debts

Recommendations included development of written procedures which specified when accounts are to be given to L&C for collections and when uncollectible accounts are to be written off.

Current Status of Recommendation

The Marina is responsible for collections for berths rented on a temporary and visitor basis. They do not have written procedures covering any of the areas recommended in the prior audit.

License and Collections is responsible for berths rented on a permanent basis. They have implemented the recommendation.

Prior Finding and Recommendation

Marina Handbook For Berth Renters. A recommendation was made that a handbook be developed and distributed. This handbook should provide information about marina operations, and spell out rights, duties and responsibilities of both renters

and staff.

Current Status of Recommendation

This recommendation has not been implemented.

Prior Finding and Recommendation

Berth Rate Changes. Berth rate changes could be authorized by a single signature. The form used to make these changes did not require the approval of a second person. It was recommended that rate changes be signed by a specific person and be authorized by the Marina Supervisor.

Current Status of Recommendation

The recommendation has not been fully implemented. The form used to make a rate change does not require the signature of the preparer or authorizing party. The form is not signed by staff completing the form, however, it is initialed and dated by the Marina Supervisor.

Prior Finding and Recommendation

Aging Of Accounts Receivable. The accounts receivable report was printed monthly for the marina, however, it did not include aging. An aging of A/R was recommended for better control of collections.

Current Status of Recommendation

The current accounts receivable report does not include an aging of accounts.

Prior Audit Finding and Recommendation

Half Rate Berthing. Permanent berthers were permitted to pay only half their monthly berth rate if out of harbor for a month or more. There was no time limit on how long a berther could be out of harbor on half rate. The audit recommended this practice be reviewed to determine if it was financially beneficial for the city.

Current Status of Recommendation

This benefit is currently available to berthers. Marina staff have not done an analysis as recommended.

Prior Finding and Recommendation

Dry Dock Vacancies. The prior audit found 19% of the dry dock spaces were not rented. It recommended a determination be made as to the reasons for this substantial vacancy rate and how it could be reduced.

Current Status of Recommendation

The Marina Supervisor and Sr. Mgmt. Analyst at the marina stated they have no documentation the recommendation was implemented.

Prior Finding and Recommendation

Maintenance Mechanics Attendance Records. Maintenance mechanics from the Facilities Maintenance Division were charged to the Marina Budget. Attendance records were kept at the corporation yard and they reported to and left work from there. The recommendation was made that attendance records should be located at the Marina.

Current Status of Recommendation

The audit recommendation has not been implemented. The same condition still exists.

Prior Finding and Recommendation

Work Objectives, Programs, and Performance Standards For Gardeners.

Gardeners were assigned by sector and rotated. There were no written work objectives, work programs, or performance standards which the prior audit recommended be developed.

Current Status of Recommendation

The current Landscape Gardener Supervisor, Marina Operations, stated none of these recommendations had been implemented.

Prior Finding and Recommendation

Work Orders. The prior audit recommended that the marina be provided copies of completed work orders. These should include the hours spent by an employee from another division on a marina related job.

Current Status of Recommendation

The recommendation has been partially implemented. Copies of work orders for completed electrical work are not provided to the marina for review. However, the marina budget is being charged for these services. Recommendation was implemented for Maintenance Requests (Work Orders).

IV. CURRENT YEAR REVIEW FINDINGS AND RECOMMENDATIONS

MARINA OPERATIONS

MARINA OCCUPANCY

	Berkeley Marina Occupancy For June 1991	Berkeley Marina FY90/91 Performance Standard	Richmond Marina Occupancy For April 1991	Emeryville Marina Occupancy For April 1991
Percentage	86% Temporary & Permanent. 82% Permanent	87%	87%	87%
Number of Berths Available	1043		750	404

Occupancy information for the city of Richmond and Emeryville is from the April 1991 Grand Harbor Berth Occupancy Study. This information was not verified during the audit.

The number of berths at Berkeley is from the inventory data base on the First Mate System maintained by the Marina. June 1991 occupancy was identified using a Marina inventory report and the Marina billing reports for June. Actual berth occupancy for temporary berthers was developed from Marina records. A monthly summary report of temporary berth activity is not prepared by the Marina.

Number of Berths Available

Total Berths	1064
Wet	977
Dry	87
Less Donated Space	<u>21</u>
Rentable Berths	1043
	=====

Number of Berths Rented - June 1991

Total Wet		844
Wet - Permanent	815	
Wet - Temporary	29	
 Total Dry		 53
Dry - Permanent	41	
Dry - Temporary	12	
 Total Rented		 <u>897</u> =====

Revenue Analysis

	June 91	June 91 Annualized
Potential Revenue (1)	\$143,790	\$1,725,480
Less Billings		
Permanent Berthers (2)	-\$115,438	-\$1,385,256
Temporary Berthers (3)	<u>-6,982</u>	<u>-83,784</u>
Not Billed	<u>\$21,370</u> =====	<u>\$256,440</u> =====

(1) Potential berth revenues for June 1991 are from the inventory data base maintained on First Mate Software at the Marina.

(2) Actual berth revenues are from the June 1991 billing reports.

(3) Temporary berth revenue is from berth records maintained at the Marina. For purposes of identifying actual June revenues, temporary berthers that paid rent for more than half the month of June 1991 are included above.

MONITORING BERTH OCCUPANCY

Finding

The Marina Supervisor was unable to provide documentation that the Marina is monitoring Berkeley's occupancy rate against budgeted performance standards and neighboring municipal marinas.

A billing report titled "Yacht Harbor Billing Analysis " which is prepared by Information Systems could have been used to quickly obtain potential and actual berth occupancies and revenues for permanent berthers if it had been properly maintained. Sometimes berths identified in this report did not agree with inventory reports and report totals were incorrect. Because the report is not maintained, potential revenue information was developed from the Marina inventory system.

Recommendation

Marina management should prepare a comparison of Berkeley Marina occupancy with similar neighboring marinas on a semi-annual basis as a tool to measure Berkeley's performance. These records should be maintained on file. The budgeted berth occupancy standards serve no purpose if not used as a performance tool. The reason for variances between actual and budgeted performance should be identified.

The "Yacht Harbor Billing Analysis" should be maintained and used as a management tool to monitor performance.

LIVE-ABOARDS

Background

Berkeley Municipal Code 6.20.190 defines an illegal live-aboard as follows: "No vessel berthed in the marina shall be used as a place of residence except as authorized by the City Council. Any vessel used for overnight accommodations between the hours of two am and six am for more than three nights in a seven day period shall be considered a residence." Daily logs prepared by marina staff are used to document unauthorized live-aboard activity. These were reviewed and a walk-through of the Marina was made on several occasions looking for signs of illegal live-aboards. Through discussion with marina staff and review of records, auditor identified what marina staff was doing to identify and prevent unauthorized live-aboards. Other marinas were also contacted to identify what steps they had taken to prevent unauthorized live-aboards.

Finding

It appears the Marina is doing little to prevent unauthorized live-aboards. In some instances, the Marina Supervisor has written letters to berthers requiring them to stop living aboard their boats. For the Marina to document illegal live-aboard activity under the current definition would take lengthy documented surveillance which does not appear practical. When an individual applies for a berth, they do not receive written notification living aboard a boat is not allowed.

Recommendation

To comply with state law and the Berkeley Ordinance which require a limited number of live-aboards in the Marina, and to minimize staff time to enforce this requirement, the following recommendations should be considered:

- . During the berth application process, provide berthers with the definition of an illegal live-aboard. Require a signed statement that they agree not to live-aboard their boat. (To be kept on file)
- . Require new berthers provide proof of a permanent residence within a reasonable distance from the Berkeley Marina as a requirement for renting a berth (Copy to be kept on file)

. Amend BMC to allow Marina Supervisor to require berthers suspected of illegally living aboard their boats to provide documentation that their boat is not their permanent residence. If the berther cannot provide this documentation, the Marina Supervisor would be authorized to cancel the berth agreement.

Two of the four marinas we contacted required berth applicants sign a statement they agreed not to live aboard their boat or required proof of residence prior to renting a berth.

EXPIRATION OF BCDC PERMIT

Finding

The San Francisco Bay Conservation and Development Commission (BCDC) granted Berkeley a permit on June 4, 1979 allowing 40 live-aboards on cruise boats to berth in the Berkeley Marina. The permit expired September 1, 1982, yet marina records show there were fifteen cruise boats authorized by the Berkeley Marina as live-aboards as of November 18, 1991. The expired permit required the Marina provide BCDC annual reports and other information which is not being done.

Recommendation

Marina management should ensure that the marina remains in compliance with state requirements. Compliance should be obtained as soon as possible.

CLEANING MARINA SHOWERS

Finding

The showers in Marina bathrooms are not adequately cleaned by the groundskeepers. Bathrooms although clean are rundown. One of the most frequent complaints from berthers responding to our questionnaire was dirty showers. Showers were examined on three different days. Each time they were not clean.

Daily logs prepared by the Senior Groundskeeper identify what showers have been cleaned at the Marina each day. The daily logs for the period Sept. 1 - 7, 1991 were reviewed. They showed all showers were not cleaned on Sept. 2 and 6. Often there was no explanation, although this is required. None of the showers were cleaned on Sept. 3, 4, 5. There was no log for September 7.

Recommendation

The Marina Supervisor should be monitoring to assure that the bathroom showers are kept clean. Cleanliness criteria should be established. Showers should be checked periodically and the groundskeepers daily log should be reviewed. Upgrading bathrooms should be considered in future capital improvement plans.

PREVENTATIVE MAINTENANCE SCHEDULE

Finding

The preventative maintenance schedules covering the marina bathrooms were reviewed. The schedules did not provide for inside or outside painting, periodic check of stall condition/operation for repair or replacement, replacement of broken or missing floor tiles, or replacement of fixtures after an estimated useful life has passed.

Recommendation

A preventative maintenance schedule for the bathrooms which provides sufficient detail to ensure 1) needed routine and preventative maintenance is performed 2) useful life of assets is established and periodic replacement of items scheduled and budgeted.

The preventative maintenance schedule for other areas of the marina should be reviewed and revised if necessary.

MARINA HANDBOOK FOR BERTH RENTERS

Finding

During the current audit we found that the permit agreement to rent a berth on a permanent basis which both the Marina staff and berther sign states "Permittee hereby acknowledges receipt of a copy of the Berkeley Rules and Regulations." However, none are provided.

Recommendation

A marina handbook should be prepared and distributed to all berthers as soon as possible so berthers are aware of the rules they must follow as well as the rights and services they are entitled to.

LONG TERM TEMPORARY BERTHING

Background

A temporary berth agreement is designed to be used when a berth is going to be rented for only a few months. If a berth is to be rented for a longer period of time, it is rented on a permanent basis. There are many safeguards to protect the City when a berth is rented on a permanent basis. These are not available when a berth is rented on a temporary basis.

Finding

Municipal Code requirements do not state they are to be applied to temporary berth rentals and often are not. There are no written procedures identifying how long a berth can be rented on a temporary basis. On September 13, 1991 there were 63 berths leased on a temporary basis. Many of these berths had been rented on a temporary basis for a long time, many

several years.

Marina staff are responsible for renting berths and collecting and depositing monies for berthers renting on a temporary basis. Temporary berth activity is not reflected on the inventory report or the billing reports generated by Information Systems.

Internal controls / safeguards for permanent berthers are listed below. These are important protections - which are lacking when berths are rented on a "temporary" basis:

- 1) Deposit equivalent to one month's rent is required.
- 2) Copy of boat registration or other proof of boat ownership is kept on file.
- 3) A Slip Application requesting income, employment and credit history must be completed to determine a berthers ability to pay monthly fees.
- 4) Delinquent accounts for permanent berthers are automatically sent to a collector in L&C and identified as delinquent on the billing report.
- 5) Permanent berth renters are placed on the automated billing and cash receipts system which is maintained by Information Systems and reviewed by the Marina and L&C.
- 6) Permanent berthers are identified on the inventory report identifying rented berths.
- 7) Permanent berthers are charged a 10% penalty when payment is delinquent.

The automated billing and cash receipts system used only for permanent berthers allows non-marina personnel both to mail the marina billings and determine if payment has been received. This segregation of duties serves as an internal control to help insure all City monies are correctly deposited. Additionally, the billing report which identifies all permanent berthers provides an accurate inventory since all berthers are paying their monthly fees.

The Marina Supervisor concurred with the auditor most of the temporary berthers should be made permanent. During the course of the audit this adjustment was made.

Recommendation

Written procedures and the Municipal Code should restrict the use of temporary berth rentals only to situations where it would not be practical to rent a berth on a permanent basis. Temporary berth rentals should be limited to 1) rental of permanent berths when the tenant is out on half rate 2) rental of a berth for two months or less. Written procedures and the Municipal Code should also address important areas of temporary berth operations and internal controls such as assessing penalties when accounts are delinquent and establish collection procedures.

BOATER REGISTRATION REQUIREMENT

Background

Berkeley Municipal Code 6.20.090 states "Every vessel entering the marina must be registered. The owners of vessels entering the marina shall furnish all documents relating to the vessel and the ownership thereof before the berthing application can be accepted. The application must be in the registered owner's name."

Finding

Copies of boater registration or boat ownership are not kept if a berth is rented on a temporary basis. We could not determine, therefore, whether the owners of these boats had provided the marina all documents relating to the vessel and ownership before the berthing application was accepted as required by Berkeley Municipal Code 6.20.090.

Nine berth files for permanent berthers were reviewed and 2 (22%) did not have a copy of the boat registration, boat purchase agreement or other completed forms with completed registration information. In both instances, berthers had been at the Marina for many years.

Registration information or other documentation is almost never maintained for boats kept in donated spaces.

A large number of the boats in the Marina do not have current registration stickers.

Recommendation

Copies of boat registration and proof of boat ownership should be kept on file at the Marina for every boat in the Marina to document compliance with Municipal Code 6.20.090. Particularly when a berth space is donated, these records are an important audit trail to verify a boat owner is properly being exempt from berth fees.

Although the Municipal Code does not require the Marina to ensure all boat registration are current, the Marina Supervisor should make a determination whether this is having a negative impact on the city and if anything should be done.

WRITTEN PROCEDURES FOR TEMPORARY BERTHERS

Finding

There are no current written procedures for staff to follow when renting a berth on a temporary basis.

Recommendation

Written procedures for renting a berth on a temporary basis should be prepared by the Marina

Supervisor to insure staff are renting berths properly.

FINANCIAL REQUIREMENTS TO RENT A BERTH

Finding

A berth applicant is required to complete a "Slip Application" to rent a berth on a permanent basis. The application requests employment history, annual income, identification of bank account and credit references along with other information. The form states "The undersigned authorizes Berkeley Marina to obtain information from former employer and others, and the undersigned releases all concerned from any liability in connection therewith." The Marina Supervisor stated all Marina staff are authorized to accept or reject an application. However, the financial criteria for rejecting an application is subject to judgement and not clearly defined. Additionally, there is no written procedure for staff to check financial references on the application, and during the audit this was never observed being done, or documented as being done.

Recommendation

The financial requirements a berther must have to rent a berth should be well defined.

LIABILITY INSURANCE FOR BERTHERS

Finding

The Marina Supervisor stated that he felt that many boaters were leaving other marinas and coming to Berkeley because liability insurance was not being required. He stated they were coming because: 1) they could save money by not obtaining liability insurance 2) their boats were in such poor shape they could not obtain liability insurance.

Four large bay area marinas were contacted. Three required liability insurance. They stated the insurance requirement was implemented so they would not get sued if someone was hurt on a berther's boat.

Recommendation

The large number of marinas requiring berthers to obtain liability insurance suggests that an evaluation of this requirement should be done.

INVENTORY OF RENTABLE SPACE

Finding

There are several areas on the Berkeley Marina Map which appear suitable for berthing, however, these areas, or only parts of these areas, were on the inventory records as rentable space. These areas were also not on the billing report as rentable space. The Marina Supervisor identified some of these areas as too shallow for a boat to berth, however, the

auditor observed boats berthed in some of these areas. On a sample basis, documentation for some of these boats was obtained. They were either temporary berthers paying berthing fees at the Marina or the boats were exempt from berthing fees. Documentation was not available at the marina for most of the boats omitted from the inventory or billing records.

The Marina Supervisor told the auditor that a quarterly walk-through of the Marina was done to reconcile actual inventory with inventory records. However, no documentation of this reconciliation was available. Additionally, there are no written procedures for the reconciliation process. A reconciliation between actual inventory and the billing records is not being done.

Without a reconciliation between boats actually berthed in the marina with inventory and the billing records, the possibility exists for:

- 1) A boat to berth at the marina without the Marina knowing and without paying berth fees
- 2) Monies received for berthing fees, not deposited in Treasury to go unnoticed, because records will not reflect a boat was renting a berth.

Recommendation

A) An inventory record of all dock or berth space a boat could berth should be maintained to provide full disclosure. If a berth or dock space cannot be rented on a permanent basis and is not on the billing report as rentable space, the inventory records should provide a description why this space is not rentable on a permanent basis. This is already being done for berths reserved for visitors, emergency use, City use, or some donated space.

B) For dock or berth space which can accommodate a boat, records of the boat and berther in these spaces should be maintained just the same as they are for spaces currently documented. Records should document whether each boat is paying berth fees or is exempt.

C) Actual berth inventory should be reconciled periodically to the inventory and billing records to assure all boats are accounted for. A record of the reconciliation should be maintained. It should be performed by staff independent of the marina if possible.

DRY DOCK VACANCIES

Background

The Marina has two dry storage lots where boats are stored on trailers. The lots are surrounded by a cyclone fence.

Finding

Dry dock vacancy during July 1991 was 34%. The Marina Supervisor stated the high vacancy rate was due to the following:

- Allocated space for each trailer is too narrow to accommodate new wider trailers.
- Berths are only rented on a temporary basis because of plans to renovate or eliminate the dry dock area in 2-5 years.

The dry dock is overgrown with weeds and badly maintained. Many spaces are not identified by a berth number (missing) and there are few visible lines in the lot to identify the specific space allocated for each berth.

Many of the boats and boat trailers appear neglected and not in operational use. The Marina Supervisor stated several of these boats belonged to the Sea Scouts who do not pay rent. He stated he had asked them to dispose of them several times. Review of temporary and permanent berth records are not clear but indicate the Sea Scouts are not assigned space in dry dock.

The cyclone fence surrounding each dry storage lot did not have barbed wire on top of the fence for security.

Recommendation

Dry dock spaces should be widened so all spaces are rentable. Each space in dry dock should be assigned a berth number. The inventory and billing report should be modified to reflect these dry dock changes.

Actual dry dock inventory should be reconciled with berth inventory and billing records so all boats or trailers in dry dock are properly identified.

Barbed wire should be placed on top of the present cyclone fence as a deterrent to theft.

BERTHS MISSING THEIR ADDRESS

Finding

The majority of the berth addresses identifying each berth on the dock are missing making it difficult to identify a specific berth.

Recommendation

The address of each berth should be clearly identified so berths can be quickly and correctly identified .

DOCK K-900

Background

Resolution 42,885 N.S. dated January 28, 1969 provides the Sea Scouts six Berths, two dry storage spaces and one dock locker without charge at the Berkeley Marina.

Finding

The Marina inventory records show the Sea Scouts are not paying berth rental for seven berths. The Yacht Harbor Billing Analysis Report shows six berths are being provided and the Marina map shows five. This is the result of end tie docks being inconsistently treated as one or two berths. Additionally, the Marina Supervisor stated the Sea Scouts are receiving free use of most of K-900 where they have over twenty boats berthed, often tied together two or three deep against the dock. The Marina Supervisor stated he considered this one berth. K-900 dock is not included in the Marina inventory, and the Marina does not maintain any information for these boats.

Several small unseaworthy boats were stored in the corner of the dry storage area referred to as "Z". The Marina Supervisor stated they belonged to the Sea Scouts. Inventory records are unclear, but indicate the Sea Scouts are not being provided any dry dock space.

The marina is providing the Sea Scouts more space than allowed by the resolution. The amount of space in excess of the resolution could not be identified because of the condition of the Marina records. The current practice results in loss of revenue.

Additionally, Resolution 54,994 which provided Cal Adventures donated space for four keelboats expired February 28, 1990.

Recommendation

A) In accordance with resolution 42,885, the Sea Scouts should be charged the current berth fees for all space they occupy which is not authorized to be provided at no cost. If it is the intention of Council to provide an entire dock free of charge, the resolution should be amended to show this.

B) Marina records should be adjusted so berth space donated to the Sea Scouts is consistently identified on the 1) Marina inventory records 2) Yacht Harbor Billing Analysis Report and 3) Marina map. Actual inventory in dry dock should be reconciled with the dry dock inventory records. Documentation for all boats occupying donated space should be kept on file at the Marina.

C) The Marina should prepare a written procedure to monitor free berth space is limited to only what has been authorized by a resolution or required under state law. Berth space donated to Cal Adventures should be authorized by resolution.

MARINA ADMINISTRATIVE PROCEDURES MANUAL

Finding

The Marina Administrative Procedures Manual kept with the Marina Secretary is out of date. The manual could not be relied upon by the auditor to identify the current office procedure.

Recommendation

The Marina Administrative Procedures Manual should be updated to include the correct procedure for performing significant tasks.

ATTENDANCE RECORDS/TIMESHEETS

Background

Most employees use a timeclock at the Marina to track hours worked . The Marina Supervisor explained he used the clock timecards to prepare the timesheets for his staff because they often prepared them incorrectly, and then were not available to correct them prior to the payroll processing deadline. Payroll regulations require an employees timecard be signed by the employee and their supervisor.

The Marina has leave slips to authorize leave before or after it is taken by an employee.

Finding

Marina timecards continue to be submitted to Payroll Audit for processing before being signed by the employee. Twenty one (21) timesheets for pay periods ending 6/22 through 8/31/91 were not signed by employees working under the Marina Supervisor.

A review of timesheets for the pay period ending 7/6/91 showed that most employees took leave. However, authorized leave slips were almost never available to support the timesheets.

Information on clock generated timecards and manually generated timesheets for the pay period ending 7/6/91 was compared. In one instance an employee's timecard showed they worked one minute, while the timesheet showed they worked 9.75 hours. Three minor payroll errors involving omission of adjusted pay rates or hours were also noted.

Recommendation

On the last day an employee and supervisor work together, the employee's timesheet should be completed, then reviewed, signed and dated by both parties. If timesheet adjustments are required after the date of signature, these changes should be made, initialed and dated by both parties at the earliest possible date. It is an important control to have both the employee and supervisor sign each timesheet to show that they concur that it is correct.

The clock generated timecard should always agree with the manually generated timesheet. Errors on the timecard should be corrected by crossing out the incorrect entry, and entering the correction in ink. Both the employee and supervisor must initial and date the change to show it is authorized.

Leave slips should be completed by the employee, authorized by the supervisor and should be reconcilable to timesheets.

MARINA RECEIPTS - LACK OF AUDIT TRAIL

Finding

Marina receipts do not require preparer to indicate a check number or to identify whether payment is received by check or cash. This information was frequently not on the receipts.

The receipts do provide space for the address of the individual making a payment to the marina. However, this is almost never completed.

Recommendation

The marina receipts should specifically indicate whether payment was by cash or check and identify the check number to provide a clear audit trail.

The address of the berther should be indicated on the receipt in the space provided.

LATE DEPOSITS OF CASH RECEIPTS

Finding

Treasury Deposit Receipts at the Marina dated 7-31-91 through 9-20-91 show there is often two or more weeks between deposits to the Treasury.

Recommendation

Deposits should be made weekly so that City has use of the monies and these assets are properly safeguarded.

INACCURATE COMPLETION OF TREASURY DEPOSITS

Finding

Treasury Deposit receipts prepared at the Marina (dated 6/1/91 - 7/22/91) were reviewed. Five deposits had no account number listed for monies or an incorrect account number was provided. Treasury Deposits were completed by the Marina Supervisor and Marina Secretary.

Recommendation

Marina staff completing Treasury Deposits should double check all monies are being deposited using the correct account numbers prior to submission to Treasury to assure monies are properly accounted for.

SEGREGATION OF DUTIES

Finding

The Marina Secretary collects cash from berthers, issues receipts, and prepares the daily cash reconciliation and Treasury Deposits. Written procedures require L&C to reconcile carbon copies of issued prenumbered receipts to a deposit sheet prepared by the Marina Secretary. This sheet summarizes deposit activity for two or three Marina Treasury deposits. The following problems were observed in L&C, providing little assurance the work prepared by the Marina Secretary is being properly reviewed:

A) L&C is receiving a photo copy of each Marina treasury deposit, not a receipted copy of the Marina Treasury Deposits which the Treasury has verified agree with the cash deposit. It is therefore possible the copy of the Treasury Deposit provided to L&C can differ from the receipted copy and go unnoticed.

B) There is no documentation L&C is verifying all prenumbered receipts are accounted for and reconcile to treasury deposits. In fact, a copy of the Treasury Deposit receipt for one of the two deposits reviewed was not available in L&C. This internal control step is not included in the written procedures in L&C.

Procedures for ordering, inventorying, and distribution of cash receipt books were not reviewed. Our report is qualified to the extent additional internal control weaknesses in these areas may exist had a review of these areas been performed.

Recommendation

The management in L&C and the Marina should assure there is an adequate segregation of duties among employees or other internal controls are in place to assure all city monies are properly deposited in City Treasury.

Detailed written procedures should be developed for L&C to verify all prenumbered receipts are accounted for and reconciled to receipted treasury deposits.

ACCOUNTING FOR BERTH DEPOSITS

Finding

The Marina is improperly completing Treasury Deposits using the account code for berth deposits from the old accounting system. This account stopped being used July 1, 1991.

Finance Accounting had accounted for these deposits in the new accounting system under two accounts. The majority were accounted for improperly under a wrong fund.

Two individual receipts are issued - one for the first month's rent and one for the deposit equivalent to one month's rent prior to a berth being rented on a permanent basis.

Recommendation

Management in Finance Accounting and at the marina should monitor that account codes used to account for berth deposit monies are correct.

Since a berth can only be rented on a permanent basis with first months rent and a deposit, the marina should consider using a slightly modified "Permit" form as a receipt for both first month's rent as well as the berth deposit.

DAILY CASH RECONCILIATION

Finding

Monies collected at the marina counter are counted and reconciled every day or two. This is done on a "Daily Cash Record" form. During the month of August 1991, all Daily Cash Records were available, they reconciled with the prenumbered cash receipts issued and the Treasury Deposits. Frequently the Daily Cash Record was not signed by the preparer in the space provided. This record is generally not fully completed, omitting "Starting Cash" and "Total for Deposit" in the space provided.

Recommendation

The Daily Cash Record should be fully completed and signed by the preparer for purposes of an audit trail.

DELINQUENT MARINA BERTH ACCOUNTS / COLLECTIONS

TEMPORARY AND VISITOR BERTHS

Finding

The Marina is responsible for collecting monies from temporary and visitor berthers with delinquent accounts. Marina records indicate that the Marina is doing little to collect these monies. Several accounts are seriously delinquent. There are no written collection policies or procedures for temporary or visitor berthers.

Records show that the Marina staff is not reviewing temporary and visitor berth records to identify delinquent accounts. They are not 1) contacting these boat owners to bring their account current on a regular or timely basis 2) selling boats at lien sale or taking a boat owner to small claims court.

On 9/13/91 the auditor randomly selected 13 of the 64 active temporary berth records. Out of the sample three were identified with the following problems:

Boat 1: Payments received through 3/14/90. Records show collection letters were

sent 3/25/91 (one year later) and 6/5/91. The Marina Supervisor did not have a reason for waiting so long to send the collection letters.

Boat 2: Payments received through 5/3/91. Temporary berther card did not properly reflect temporary berther had left the Marina. The berth had been rented on a permanent basis during 6/91.

Boat 3: Payments received through 4/9/91. No collection activity. Marina Supervisor incorrectly informed auditor the space was no longer occupied by a boat trailer as indicated on the temporary record. Both the auditor and Marina Supervisor visually confirmed the trailer was there on 9/13/91.

On 9/13/91 the active visitor berth cards were also reviewed. There were three, and one was delinquent. This boat was adrift and had been towed into the Marina by the Marina staff on 3/29/91. On 4/10/91 a letter was sent to the registered owner. No response was received. No further collection efforts have been made.

Additionally, during completion of another audit step on 10/5/91, four more temporary berth cards were identified which were four months to more than one year behind with their payments. Collection letters had been sent to only two of these berthers.

Recommendation

Written procedures should be developed which require Marina staff perform the following:

- 1) Review temporary and visitor cards bi-weekly for accounts which are 30 days or more delinquent and chain these boats.
- 2) Prepare a list of these boats for the L&C Field Collector to begin the collection process established for permanent berthers.
- 3) Perform lien sale at the direction of the Finance director per BMC 6.20.050(D).

BERTH DEPOSIT REQUIREMENTS

Background

Resolutions 53739 and 55451 which cover the period July 1987 to the present state that the city is required to keep a berthing deposit equal to one month's current berthing fee for each specific berth rented. Both resolutions require deposits be adjusted annually on July 1 to equal the current berth rate in effect.

Finding

The Accounting Office Assistant II in L&C responsible for marina activities stated the city only requested berthers increase deposits once, in 1989. A review of the Marina Deposit report for 1989 indicated that a large number of berthers did not send monies to update their

berth deposits as required. Many deposits are much smaller than the current monthly berth rate. For example, deposits for berths N-109 and G-032 are \$25.00 and \$40.80 respectively. Their current rates are \$233.10 and \$279.00. Additionally, on August 1, 1990, berth rates were increased 5% by resolution 55451, however, no effort to collect this increase was made.

Berthers are not informed about this requirement either through the rental agreement or other materials provided by the marina.

L&C maintains berth deposit information on three separate records which is confusing and not a good record keeping practice. The current list was reviewed on September 4, 1991. It was last updated April 19, 1991.

Recommendation

A procedure to ensure additional monies are collected for berth deposits each time there is a rate increase to comply with resolution 55451 should be implemented.

Additionally, berthers should receive written notification of this resolution requirement when they rent a berth.

Berth deposit records should be consolidated into one record to eliminate confusion and facilitate updating. Ultimately, Marina deposits for each berther should be itemized in the accounting records. Berth deposit records should be updated at least on a monthly basis.

COLLECTION ACTIVITIES

COLLECTIONS FOR PERMANENT ACCOUNTS

Background

A summary of the collection process for permanent Marina accounts is as follows:

- A) Field Investigator receives the billings marked delinquent at the beginning of each month. The account is 1.5 months delinquent. A notice is sent out with the billing notice stating the account is delinquent and the boat will be chained unless payment is received in full.
- B) If payment is not received, a "chaining Notice" is prepared by the Field Investigator and sent to the Marina and berther. The Chaining Notice authorizes the Marina to chain the boat to prevent its removal from the Marina. One of the carbon copies of the Chaining Notice is signed and dated by the Marina to show the boat was chained and returned to the Field Investigator.
- C) If payment is not received, the Field Investigator sends a lien notice out with that months billing notice. The notice advises the berther that their boat may be seized and sold at public auction unless payment is received in full.

D) If payment is not received, the Field Investigator sends the Marina Supervisor a list of boats instructing the Marina Supervisor is to file a Notice of Lien Sale with the Department of Motor Vehicles.

E) Each month the Field Collector prepares a list of boats the Marina Supervisor has been authorized to chain and a list of boats the Marina Supervisor is authorized to file a Notice of Lien Sale with the Department of Motor Vehicles (if Appropriate).

F) If payment is not received, the marina sells the boats at public auction.

CHAINING OF BOATS

Background

Berkeley Municipal Code 6.20.050 requires a boat be chained (to secure the vessel to prevent removal) when charges are thirty days delinquent. A labor charge of one hour (\$21) is required for securing of the vessel. Municipal Code 6.20.050(B) defines an account as delinquent when payment has not been received by the fifteenth day of the month for which the payments were due.

Finding

Berthers are not being charged the \$21 labor charge when their boats are chained resulting in lost revenues to the City. Annual loss has been estimated at \$1,700 per year. The responsibility for charging a berther a chaining fee is assigned to the Acct. Office Asst. II in L&C in the procedures manual.

Additionally, Chaining Notices are often not being issued until accounts are very delinquent. This allow berthers to take their boats out of the Marina without paying. During the period January 1991 through August 1991, the Field Investigator was not issuing Chaining Notices until accounts were on average four months delinquent. In several instances, Chaining Notices had not been issued until an account was delinquent eight months or more. The BMC requires a boat be chained when an account is 30 days delinquent. However, procedures are currently not in place for a boat to be chained when charges are thirty days delinquent as required by the Municipal Code. Records reviewed in October show the timeliness of preparing chaining notices has improved significantly when a new Field Investigator took over Marina collections.

Records show the marina generally will chain a boat soon after they receive a notice to do so from the Field Investigator. However, on 10/15/91, the marina was unable to chain several boats because they did not have enough chains or locks. Two boats left the Marina prior to 11/4 when the marina staff went out to chain the boats. The chaining notices showed these boats owed \$763 and \$235.

Mailing a Chaining Notice to delinquent berthers without chaining their boats, is a bad practice because it invites berthers to check their boats and remove them from the Marina if they are not chained.

The Chaining Log maintained by the Marina to document the date chaining notices are received and the date boats are chained and unchained was reviewed. It indicates that the Marina is making only one attempt to chain a boat. This practice would allow boats which are only temporarily out of harbor to go unchained. It was also observed that some boats were being unchained by the Marina with verbal direction from L&C. This direction was not followed up in writing using a carbon copy of the Chaining Notice which is for this purpose.

Recommendation

The chaining fee should be charged to all accounts with boats currently chained.

Additionally, the Marina Supervisor and L&C Manager should immediately implement a written policy to insure the chaining fee is properly charged each time a boat is chained. One method to implement this practice would be for the marina to prepare a Billing Transmittal to charge a berther a chaining fee each time they chain a boat. All Billing Transmittals would be brought to L&C, which is the usual practice, where they are batched, and then sent to Information Systems for input.

The L&C Manager should assure chaining notices are sent out in accordance with the Municipal Code and should oversee the Field Investigator is properly maintaining collection records. This is best done through written procedures and periodically reviewing an employee's work.

The marina should make several documented attempts to chain a boat before identifying it as having left the Marina and unavailable for chaining.

LIEN SALES

Background

Berkeley Municipal Code 6.20.050(D) empowers the Director of Finance to enforce the City's lien pursuant to the procedures set forth in Article 4, Sections 500-505 of the California Harbors and Navigations Code if a berther is delinquent with fees. This is implemented by having the L&C Field Investigator provide the Marina Supervisor with a list of boats to be liened and sold on a periodic basis.

Finding

The Marina Supervisor stated a lien sale has not been held since May 1990. As a result, there were 25 boats on the October 1991 lien sale list. In many instances, berthers have not made a payment in over two years and owe three thousand dollars or more. It was observed that the last lien list prior to the October list was in January 1991. Most of these boats are on the October list. The reasons given that a lien sale has not been held are:

- A) L&C is not preparing lien sale lists often enough. L&C is not following up on the list to find out why a lien sale is not being conducted by the Marina Supervisor when a list is provided.

B) The Marina Supervisor stated that he felt all other avenues to collect delinquent fees are not being explored currently. He felt the decision to lien sale a boat should be a joint decision reached between the L&C Manager, Field Representative and himself, after all other collection efforts had failed. The Marina Supervisor did not provide any documentation that he had attempted to change or expedite the collection process. There are no written procedures or requirement that a lien sale be held within a specified number of days after authorization.

It is not a good practice to allow berthers to become severely delinquent with their account because 1) the berth cannot be rented to a paying berther 2) the chance the City will recover all delinquent fees is often diminished if the boat to be sold is of little value 3) it gives other berthers and taxpayers the impression the Marina is not serious about collections or is unaware of account status.

Recommendation

The L&C Manager and Marina Supervisor must perform their assigned responsibility and hold lien sales on a timely basis so that the City has the best chance of receiving full payment on severely delinquent accounts. Recommendations by staff which they feel will improve the City collection procedure should be discussed, however, lien sale should not be delayed for current severely delinquent boats.

MARINA BILLING

BILLING SOFTWARE

Finding

According to the Information Systems Manager, the Burroughs B-1900 currently processing the Marina files and preparing the monthly marina billing statements, will be taken out of service during June 1992. The current Marina software will not work on the replacement computer.

The new software (First Mate) was purchased by the Marina Supervisor to replace the software used on the B-1900. The L&C Manager was assigned responsibility for determining whether the First Mate software would be implemented. From July - October 91 Marina records were input into the First Mate System. Since then entry has stopped.

As of December 30, 1991, no decision has been made concerning what computer or software will be used to maintain the Marina data base.

Recommendation

Management in Public Works, Finance and Information Systems should immediately prepare an improvement project based on one of the HTE modules, to insure a functional Marina

billing system is available after June 1992.

In the future prior to committing a significant number of staff hours to imputing raw data into a new computer system, the new software should be thoroughly evaluated by all user departments.

BILLING TRANSMITTAL PROBLEMS

Background

A Form called a Billing Transmittal is used by the Marina and License and Collections to provide Information Systems all input information for the Marina Billing Data Base. The Marina billing system generates a 1) Billing Report which identifies what each berth is billed each month, 2) Cash Receipts Report 3) Accounts Receivable Report 4) Corrections Report.

The Marina Secretary fills out but does not sign the transmittal form. The Billing Transmittal is initialed and dated by the Marina Supervisor showing it was reviewed. They are given to L&C where the increases or decreases to berth's A/R balances are made if necessary or fees are prorated. The form is not signed by L&C staff. The L&C Acct Office Asst. II can also prepare a transmittal to make a change to an existing account. L&C batches the transmittals, prepares tapes of batch totals for rates and adjustments, and sends the transmittals and tapes to Information Systems where the information is input. Tape totals are used by Information Systems to reconcile data input.

Finding

The Marina Secretary verified that Billing Transmittal information she prepared was properly input. When errors were found on the Marina Billing Report it was difficult to get them corrected. There are no written procedures or formal practice to have billing transmittal errors corrected.

The Acct Office Asst. II in L&C assigned to the marina activity stated she was responsible for checking all Billing Transmittals were properly input by Data Processing, however, she seldom had time to do so. She stated written procedures concerning these responsibilities were not available. If an error was found, a new Billing Transmittal was submitted.

Each time a Billing Transmittal is input, all information requested on the transmittal must be input again or this information is dropped from the system. By having to key in more information than just the change, the chance correct information will be input incorrectly increases. It is not an efficient use of time to key in information already in the system.

Recommendation

Procedures for the Marina and L&C to identify errors quickly and have them corrected should be implemented. Staff work should be periodically reviewed to assure procedures are being properly followed.

If possible, the marina billing system should be modified to accept only changes to account information. This would decrease the time required to input information and reduce the chance of input errors.

ADDRESS CHANGES

Finding

The Marina billing notices sent to permanent berthers each month do not state how a billing address change is to be made. Many billing notices returned with payments had requests that the mailing address be changed. The address printed on the billing was crossed out and the current address was written in. The majority of these are received in Treasury. They are later filed in L&C, but the address changes are never made.

The Marina Supervisor stated the accepted practice is for the berther to come in to the office so all information on file, particularly the berthers phone number, can be updated.

Recommendation

Instructions for a berther to change their mailing address should be on the billing notice.

DIFFICULTY WITH REPORT USE

Finding

The Billing Report does not have column headings and therefore it is difficult to use.

The October 1991 report was reviewed and several obvious errors, such as the same boat having two accounts were found.

Recommendation

The billing report should be printed with an adequate description for each column of information.

A procedure for routinely reviewing the report and identifying and correcting obvious errors should be implemented.

METHOD OF BILLING

Background

The Yacht Harbor Billing Analysis Report identifies each berth number rented on a permanent basis, the berth length, potential revenue (berth length extended by per foot rental rate), actual amount billed for each berth, and the difference between potential and billed revenue. The report is designed to be used as a management tool to identify potential and actual revenues, and to monitor berth rental activity.

Finding

The following problems were found with the Yacht Harbor Report.

- A) Potential revenue for each berth is developed using old berth rates. Total potential revenues are therefore incorrect. When this figure is compared to current actual billings, this comparison is useless.
- B) In several instances berth length or potential revenue for a berth was missing.
- C) Report totals are incorrect. Report users could not explain why, and no action had been taken to correct the problem.
- D) Report column titles do not provide sufficient description. For example, the title "length " represents berth length and "revenue" represents potential revenue.
- E) The Marina allows many berthers to rent berths for a long period of time, often years, on a temporary basis. Since this berth occupancy and billing information is not in the billing system, actual revenues are understated significantly.

Recommendation

The Yacht Harbor Billing Analysis Report should be properly maintained and used to monitor potential and actual Marina revenues and occupancy. Because this report is prepared from the marina billing data base, greater reliance can be placed on the accuracy of this report than information prepared from other sources.

REVENUE

RECONCILIATION

Finding

Two of the three batches of November 1991 Billing Transmittals totaling \$1,739.62 and \$195.28 each were omitted from the November 25, 1991 Yacht Harbor Corrections Report. Information Systems discovered the error on 12-10-91 by chance. This indicates this report was not properly reconciled by Information Systems prior to being distributed or reviewed by report users. The adjustments were reflected on the billings and billing report.

Recommendation

The Computer Operator should insure that reports are correct prior to sending them out. Staff work should be reviewed periodically to insure this is done.

TIMELY AND PROPER TRANSMITTAL COMPLETION

Finding

The preparation and filing of Billing Transmittals was reviewed. The following concerns were observed:

A) The golden carbon copy of the transmittals are to be filed in L&C in berth account number order. A large number (3-4 inches high) dating back over the last year or more had not been filed. They were not in berth account order. This made it difficult to locate these processed transmittals.

B) White out was observed on several Transmittals (original and gold copy) in L&C. In one instance the adjustments on the golden rod copy and original transmittal reflected different information. Transmittal changes were never initialed. These conditions do not provide a clear audit trail and it is unclear whether changes are authorized.

C) All Adjustments on the Billing Transmittal which change a berthers A/R balance are prepared by one Acct Office Asst II in L&C without any review or approval by a supervisor or co-worker. In almost all instances, A/R balances were being written off without any backup documentation. The exceptions were computations for prorated berth fees for new or canceled berths. These practices allow improper adjustments to go unchecked.

Four billing transmittal adjustments were reviewed to determine if adjustments were properly prepared. Only four were examined because it took several hours to review each account. The lengthy review process was caused by 1) the current systems inability to provide a summary of account history by berth 2) difficulty locating improperly filed billing transmittals. In all four instances, the adjustments were incorrect.

D) The Marina and L&C are submitting billing Transmittals with wrong account numbers. These incorrect adjustments are not being identified and corrected in a timely manner.

Recommendation

Procedures should be implemented so adjustment to account balances are properly completed, and Billing Transmittals are signed by the preparer and reviewer and properly filed with backup documentation supporting the adjustment.

Consideration should be given to implementing a Marina billing system which provides users with a summary of account history by berth.

HALF RATE BERTH CHARGES

Background

Municipal Code 6.20.040(C) allows permanent berthers to pay half their normal berth rental fee if they temporarily leave the Marina for one or more months. These berths are rented as visitor and temporary berths at the full berth rate. This allows the City to take in 150% of the permanent berth rate if a berth is rented to a visitor or temporary berther.

Finding

The Marina is not at full capacity, therefore the 1/2 rate policy may be resulting in a loss of revenue. Half rate activity has not been monitored and an analysis done to determine impact on berth revenue. The Marina Supervisor stated that the half rate policy was not a common practice and may result in revenue loss.

There was no written policy or practice for the Marina staff to identify when a berther returned from half rate. It is possible for berthers to return and remain on half rate until they notified the Marina or Marina staff happened to notice the boat was back in its berth.

The Marina Supervisor stated this happens frequently. He suggested that the half rate be implemented only when the out of harbor permanent berthers' berths were rented on a temporary basis. This would protect the City from losing money because the current half rate policy is abused, but provide an incentive for the permanent berthers to stay at the Berkeley Marina. This suggestion is not being proposed in the current draft Marina ordinance.

Recommendation

Marina staff should perform an analysis to determine which half rate berth policy would maximize revenues for the City and best protect the City against loss of revenue.

LICENSE AND COLLECTION SUPPORT

FIELD COLLECTION PERFORMANCE

Background

The Field Investigator (collector) assigned to the Marina is to maintain a daily log identifying all marina collections made. The Senior Field Investigator uses these daily reports to prepare a Weekly Collection report and a Quarterly/Annual Collection Report.

Finding

The Senior Field Investigator could not provide the annual or any quarterly Marina Collection Reports for FY 1990/91 as of the 8/23/91 audit date. Therefore, the collection performance

could not be evaluated. The daily and weekly collection reports for January 1991 which are used to prepare the quarterly collection reports were reviewed:

A) Totals were not footed on the weekly collection reports.

B) Only one daily record was available to support the weekly collection records/reports.

Daily and Weekly Collection Records could not be easily located.

Recommendation

The License and Collections Manager should monitor to ensure that collection reports are prepared in a timely manner. He should be using these reports to monitor collection performance of his staff during the year.

COLLECTION PROCEDURES AND RECORD ORGANIZATION

Finding

Written policies and procedures for the Field Investigator assigned to Marina collections are not adequate. Since the Field Investigators are rotated every year, it is important that a complete procedure manual be available. As an example, it should include procedures for the following not currently available:

- 1) How to chain a boat within 30 days to be in compliance with the Municipal Code.
- 2) How to prepare the Daily Collection record which identifies monies the City has received through the collection effort.
- 3) How to prepare reports / records to monitor the collection status of each delinquent account.
- 4) How to get records ready for the next collector
- 5) When to prepare a collection folder for a delinquent account and what to put in the folder.

The records maintained by the Field Investigator were not well organized. For example, the following was observed:

- 1) There were no records / reports to identify the collection status for each account on an ongoing basis.
- 2) The Marina sends the Field Investigator a written confirmation when a boat is chained. These confirmations were not always available and were not well organized.
- 3) A separate folder is maintained for each delinquent berther sent a lien sale notice. The

information in these folders was not consistent or complete.

4) Lists of boats chained or recommended for Lien sale were not kept together in date order. Lists prepared prior to January 1991 could not be located.

The Investigator is also not receiving copies of the monthly billing report and Accounts Receivable report to aid in their collection efforts. Only a copy of the Cash Receipts Report and carbon copies of billings are received.

Recommendation

A complete procedure manual should be developed for the Field Investigator assigned to the Marina by the Finance Department.

Records should be organized to reduce loss probability. They should be easy to locate by all staff.

Copies of the Marina billing report and A/R report should be provided to the Investigators to aid in their collection efforts such as 1) use of the billing report to assure copies of all delinquent billings are received so notices are sent out on time 2) use of the billing report or A/R report so investigators can identify quickly the status or composition of a delinquent account.

ONE THIRD OF ACCOUNTS ARE DELINQUENT

Background

BMC 6.20.040(B) defines a delinquent account as follows. "All charges for rent shall be due and payable monthly in advance on or before the first day of each month and shall be delinquent on the fifteenth day of the month for which the payments are due."

Municipal Code 6.20.040(B) requires a 10% penalty be applied to delinquent payments.

Finding

The 8/1/91 Marina Billing Report (Permanent Berthers Only) indicates that 38.1% of the accounts are delinquent. Of these, 3.3% had a delinquent balance over \$1,000.

It appears a large percentage of berth renters are choosing to pay their berthing fees after they become delinquent even if it includes a 10% penalty.

As stated earlier, the number of significantly delinquent accounts is caused by the lack of collection efforts.

Recommendation

An analysis should be performed by the Finance Department to determine whether the City's

current process for mailing marina billings or applying payments to accounts is exacerbating a delinquency problem. If no problems are identified, consideration should be given to increasing the penalty as a method of encouraging berthers to pay for their berth on time.

As stated earlier, the number of significantly delinquent accounts should be reduced through increased Collection efforts.

IMPROPER APPLICATION OF PENALTIES

Finding

The Marina Billing System identifies the amount billed for each expense category (berth, locker, sewer, etc) as well as the total amount billed. If payment is not properly allocated to each category by L & C, the billing system will assess a 10% penalty. Any category which does not have sufficient funds to cover the current months billing will be assessed a one time only 10% penalty. An overpayment will show for the other billing categories.

Recommendation

The Marina billing system should have internal controls to prevent a customer from being assessed a penalty when their account is not past due. This can be accomplished by modifying the current software program or by having L&C staff review the Marina Accounts Receivable reports to assure penalties are not being improperly applied.

RECONCILIATION OF MARINA REPORTS

Background

The Supervising Accounting Office Asst. in L&C is responsible for reconciling the Marina billing, accounts receivable, correction and cash receipts reports. The reconciliation includes all monies collected from berthers including visitor and temporary berth revenues.

Finding

As of 12/13/91, the reconciliation for the month of February 1991 had not been completed although an unreconciled difference of \$9,944 had been identified. Reconciliations prior to February were reviewed. There always appeared to be an unreconciled amount under fifty dollars.

Recommendation

The L&C Manager should monitor that the Marina reconciliations are properly prepared on a timely basis. This is necessary to identify instances where financial reports are incorrect and monies are not being properly deposited or accounted for. Each month, the prior month should be reconciled. Small unreconcilable differences from prior periods should be written off with the approval of the L&C Manager.

MAINTAINING THE ACCOUNTS RECEIVABLE REPORT

Finding

The 9/25/91 Marina Accounts Receivable Report shows a balance of \$108,912. However, when the report was cross footed, it totaled \$118,912. This \$10,000 discrepancy first appeared in February 1991 and the cause of the discrepancy had not been determined as of 12/91. Report users may be relying on incorrect information.

Negative receivables on the 9/25/91 report totaling \$6,316 (6% of total receivables) represent berther refunds never made or old errors left uncorrected for 4 months to 16 years. Most of these were more than one year old and many were for \$200 or more.

Written procedures for the Acct. Office Asst. II in L&C require refunds are to be done monthly.

L&C did not submit their draft resolution and supporting schedule to write off Marina uncollectible accounts in FY90/91 by the deadline. As a result, \$9,445 in uncollectible receivables are still on the books, overstating the receivable balance.

Recommendation

Before the Marina accounts receivable report is used, discrepancies with report totals or similar errors must be corrected. Errors with the account receivable report should be identified and corrected within a week.

The Finance Department should analyze each account with a significant credit A/R balance to correct errors or return overpayment by berthers. Small credit balances should be written off.

The L&C Manager should monitor staff work to assure reports L&C use are being properly maintained.

AUDIT TRAIL FOR MARINA CASH RECEIPTS

Finding

Berth payments for permanent berth leases cannot be traced directly to Treasury Deposit receipts or indirectly to a Treasury Receipt through the City's cash receipts ledger ("Cash Receipts Record") or the Marina cash received report ("Yacht Harbor Cash Received").

The Yacht Harbor report identifies each payment made by a berther, but does not identify the treasury deposit receipt number associated with the deposit. This creates a lack of audit trail. The total of the deposits and the individual cash payments received were in agreement for the month tested.

Recommendation

The Yacht Harbor Cash Receipts Report should be modified as follows so individual payments can be reconciled to the Treasury Deposits:

- A) Each Treasury Deposit on the report should include the Treasury Deposit reference number.
- B) Each berther payment should reflect the Treasury Deposit number used to deposit the monies.

MISSING BILLING RECEIPTS

Background

Marina billing notices are mailed out each month to berthers. The notice is a two part form. One copy of the form is returned to the city with payment and stamped paid by Treasury. The receipt is then routed to Information Systems with a Treasury Deposit Receipt so payment information can be recorded in the Marina billing and cash receipts system. These receipts are then filed by L&C as a record of payment. The second copy of the billing is retained by the berther.

Finding

L&C was unable to provide the billing notices for payments recorded as received during the last three days of August 1991 in the Yacht harbor Cash Receipts Report.

Recommendation

The L&C Manager should monitor that these records are being retained properly since they serve as an audit trail for cash receipts.

OPERATIONS MANUAL IN LICENSE AND COLLECTIONS

Finding

The procedures manual for the Acct Office Asst II in L&C is very detailed, but needs to be updated. Many tasks in the manual are not being performed. Many are done differently than described in the manual.

- Tasks are being done for which there are no procedures.
- Tasks identified as being done by the L&C clerk are being done by other staff.

Most of the manual reviewed could not be relied upon to identify current office procedures.

Recommendation

The procedures manual for the Acct Office Asst II in L&C addressing Marina operations should be updated to reflect all current responsibilities and how they should be accomplished. A manual maintenance procedure should be developed. The L&C Manager should ensure that the employee is performing required work and according to procedures identified in the manual.

ACKNOWLEDGEMENT

We would like to thank the numerous City employees, particularly Marina and License and Collection staff, for their assistance and cooperation during the review.

ATTACHMENT A-1

1986 AND 1991 BERKELEY MARINA QUESTIONNAIRE RESULTS

QUESTIONS 1 - 8

AVERAGE RESPONSE BY DOCK

	Dock A Average		Dock B Average		Dock C Average		Dock D Average		Dock E Average		Dock F Average		Dock G Average		Dock H Average		Dock I Average	
	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991
Security	3.25	3.30	2.83	2.93	2.80	3.72	3.47	2.83	3.43	3.14	2.70	2.61	2.50	2.89	3.83	3.56	3.83	3.29
Bathroom Facilities	4.00	2.20	3.46	2.57	2.91	3.11	3.64	2.52	3.71	2.64	3.20	2.52	3.50	3.11	2.83	3.75	2.83	3.00
Bathroom Maintenance	3.11	2.20	3.07	2.29	2.27	3.11	4.07	2.92	3.71	2.50	3.10	2.65	2.50	3.11	2.33	3.50	2.33	2.57
Dockside	3.22	3.20	3.29	2.92	3.27	3.58	3.13	2.88	2.43	2.64	2.90	2.68	3.50	2.89	2.67	3.67	2.67	3.17
Parking Lot	2.67	2.40	2.15	2.07	3.27	2.89	2.33	1.88	2.29	2.14	2.10	3.04	3.00	3.55	2.67	2.89	2.67	3.00
Office Staff	4.00	3.10	3.07	3.21	3.18	4.18	4.08	3.50	3.67	3.36	3.40	3.86	4.00	3.71	3.50	3.67	3.50	4.29
Patrol Staff	3.38	3.40	3.18	3.18	3.00	4.13	3.80	3.43	3.67	3.29	3.10	3.68	2.50	3.57	3.50	3.43	3.50	3.57
Berth Rates	N/A	2.60	N/A	2.69	N/A	2.61	N/A	2.67	N/A	2.79	N/A	2.52	N/A	2.56	N/A	2.67	N/A	2.29
No. of Responses	9	10	15	14	11	19	15	25	7	14	10	23	2	9	6	9	6	7
	Dock J Average		Dock K Average		Dock L Average		Dock M Average		Dock N Average		Dock O Average		Dock W Average		Dock Z Average		Unknown Dock Avg	
	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991	1986	1991
Security	3.35	3.14	2.36	3.00	3.40	3.22	3.22	3.20	1.50	2.83	3.04	2.74	N/A	2.67	3.00	3.57	1.50	3.18
Bathroom Facilities	2.66	2.74	3.55	3.00	3.85	2.88	3.70	3.06	3.00	2.50	3.69	2.83	N/A	3.20	4.00	3.29	3.00	2.70
Bathroom Maintenance	2.47	2.48	3.18	2.57	3.90	2.87	3.74	2.96	2.50	2.50	3.60	2.84	N/A	4.00	4.00	3.29	2.50	2.74
Dockside	3.59	3.76	3.70	3.57	4.05	3.87	3.45	3.48	3.00	2.64	3.76	3.32	N/A	3.33	N/A	3.33	3.00	3.39
Parking Lot	2.43	3.32	3.27	3.57	3.95	3.63	3.57	3.86	3.00	2.92	3.02	3.12	N/A	2.00	4.00	3.43	1.50	3.30
Office Staff	3.55	4.15	3.91	2.86	3.80	4.00	3.70	4.00	4.50	3.82	3.83	3.75	N/A	3.83	4.50	4.14	2.50	3.59
Patrol Staff	3.39	3.86	3.70	3.29	3.67	3.55	3.40	3.80	1.50	4.00	3.67	4.47	N/A	2.33	5.00	3.86	2.00	3.60
Berth Rates	N/A	2.58	N/A	2.86	N/A	2.66	N/A	2.66	N/A	2.82	N/A	2.75	N/A	2.50	5.00	2.29	N/A	2.57
No. of Responses	33	65	11	7	20	32	23	50	2	12	50	66	0	6	2	7	2	23

Attachment A-2

1991 MARINA OPEN ENDED QUESTION RESULTS

Berthers were asked two open ended questions identified below. The most frequent responses and the number of responses received are summarized below.

A. What facilities or amenities would you like to see brought to the Marina?

1. Fuel Dock (Old Fuel dock Reopened)	83
2. Restrooms (Nicer/Cleaner/Heated)	26
3. Showers (More/Nicer/Cleaner/Heated)	24
4. Security	
Better Marina Security (Increased Night Patrol)	18
Better Gate Security	8
Better Bathroom Security	2
5. Storage Lockers	12
6. Laundry Facilities	11

B. Please list or comment on any specific item(s) / problems that need attention.

1. Bathrooms and Showers	
Poor Bathroom Condition / Maintenance	38
Fix / Clean Showers (More Showers)	15
2. Security	
Marina Security (Including Night Patrol Requests)	28
Poor Gate Security / Dock Security	22
Bathroom and Shower Access / Security	15
3. Marina Staff	
Marina Staff Complaints (Attitude, Performance Discrimination)	27
Good Marina Staff	13
Good Marina Operations	10
4. Maintenance	
Dock Repair / Maintenance (Includes Lights, Dock Boxes, Gate Locks, Water, Etc.)	27
Marina Maintenance and Repair (Includes Landscaping and Dry Dock)	21
5. Billing Problems	20



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